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PATENT  
Customer No. 58,982  
New Attorney Docket No. 08350.1328-00000

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	)	
	)	
William E. TAYLOR	)	Group Art Unit: 3627
	)	
Application No.: 10/016,385	)	Examiner: Joseph A. Fischetti
	)	
Filed: October 26, 2001	)	
	)	
For: SYSTEM AND METHOD FOR	)	Confirmation No.: 4949
DETERMINING TAXES FOR	)	
EQUIPMENT CONTRACTS	)	

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**RESPONSE TO NOTICE OF NON-COMPLIANT APPEAL BRIEF**

In a Notice of Non-Compliant Appeal Brief dated March 29, 2007 the Examiner stated that Applicant's Appeal Brief filed on October 11, 2006 was defective because "[o]n page 14, the arguments directed to claims 2-7, 9-22, and 48 require a separate subheading." Applicant respectfully submits that this Notice of Non-Compliant Appeal Brief is improper and the Appeal Brief of October 11, 2006 is not defective.

37 CFR § 41.37 provides that "[f]or each ground of rejection applying to two or more claims, the claims may be argued separately or as a group," adding that "[c]laims argued as a group should be placed under a subheading identifying the claims by number." Applicant has chosen to argue claims 2-7 and 9-22 together as a group with independent claim 1. Thus, claims 1-7 and 9-22 are correctly grouped under the same subheading in the Appeal Brief of October 11, 2006.


Nevertheless, in order to facilitate the appeal, Applicant submits herewith a substitute for the Appeal Brief filed October 11, 2006. The attached substitute Appeal Brief is identical to the Appeal Brief filed October 11, 2006, except that the paragraph beginning on line 13 of page 14 has removed the reference to claims 2-7, 9-22, and 28 being separately patentable in addition to being patentable due to their dependence from claim 1.

Please grant any extensions of time required to enter this Response, and charge any required fees to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,  
GARRETT & DUNNER, L.L.P.

Dated: April 27, 2007

By:   
Panyin A. Hughes  
Reg. No. 55,288



PATENT  
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**Attention: Mail Stop Appeal Brief-Patents**  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**APPEAL BRIEF UNDER BOARD RULE § 41.37**

In support of the Notice of Appeal filed July 27, 2006, and further to Board Rule 41.37, Appellant presents this brief and encloses herewith a check for the fee of \$500.00 required under 37 C.F.R. § 1.17(c).

This Appeal is in response to the final rejection of claims 1-7, 9-23, 48, and 49 in the Office Action mailed on April 27, 2006 and the Notice of the Panel Decision from Pre-Appeal Brief Review mailed on August 24, 2006.

If any additional fees are required or if the enclosed payment is insufficient, Appellant request that the required fees be charged to Deposit Account No. 06-0916.

**Table of Contents**

<u>Real Party in Interest</u> .....	3
<u>Related Appeals and Interferences</u> .....	4
<u>Status of Claims</u> .....	5
<u>Status of Amendments</u> .....	6
<u>Summary of Claimed Subject Matter</u> .....	7
<u>Grounds of Rejection</u> .....	10
<u>Arguments</u> .....	11
<u>Conclusion</u> .....	17
<u>Claims Appendix</u> .....	18
<u>Evidence Appendix</u> .....	24
<u>Related Proceedings Appendix</u> .....	25

**Real Party In Interest**

Caterpillar Inc. is the real party in interest.

**Related Appeals and Interferences**

There are currently no other appeals or interferences, of which Appellant, Appellant's legal representative, or Assignee are aware of, that will directly affect or be directly affected by or have a bearing on the Board's decision in the pending appeal.

**Status Of Claims**

Claims 1-7 and 9-49 are pending in this application. Claims 1-7, 9-23, 48, and 49 have been finally rejected and is appealed. Claims 24-47 are withdrawn from consideration as being drawn to a non-elected invention. A copy of these claims is provided in the attached Claims Appendix to this Appeal Brief.

**Status Of Amendments**

No amendments to the claims have been filed subsequent to the final rejection of claims 1-7, 9-23, 48, and 49 mailed on April 27, 2006.



**Summary Of Claimed Subject Matter**

The invention relates generally to the sale and leasing of equipment, and more particularly, to a computer based system and method for automatically determining the taxes for equipment contracts.

The embodiment recited in independent claim 1 is directed to a computer based method for automatically determining taxes for a contract for equipment. See specification at page 3, paragraph no. 12, page 4, paragraph no. 17, page 9, paragraph no. 54, Figure 2, and Figure 4. The method includes establishing a set of contract characteristics. See specification at page 9, paragraph no. 54 and Figure 4. The method also includes establishing customer location information. See specification at page 9, paragraph no. 54 and Figure 4. The method further includes determining a contract type based on the contract characteristics. See specification at page 9, paragraph no. 55, page 10, paragraph 57, and Figure 4. The method further includes automatically determining an appropriate set of tax rules to apply as a function of the customer location information, the contract characteristics, and the contract type. See specification at page 9, paragraph no. 55 and Figure 4. The method also includes calculating a tax amount based on the contract characteristics, the contract type, and the set of tax rules. See specification at page 9, paragraph no. 56 and Figure 4. The method further includes selecting a paying party from a group of paying parties to pay the tax amount as a function of the set of tax rules. See specification at page 10, paragraph no. 59 and Figure 4. The method also includes performing the above steps

using a computer program. See specification at page 9, paragraph no. 54, Figure 2, and Figure 4.

The embodiment recited in independent claim 23 is directed to a computer based method for automatically determining taxes for a contract for equipment. See specification at page 3, paragraph no. 12, page 4, paragraph no. 17, page 9, paragraph no. 54, and Figures 2 and 4. The method includes establishing a set of contract characteristics. See specification at page 9, paragraph no. 54 and Figure 4. The method also includes establishing customer location information. See specification at page 9, paragraph no. 54 and Figure 4. The method further includes determining, a contract type based on the contract characteristics. See specification at page 9, paragraph no. 55, page 10, paragraph 57, and Figure 4. The method further includes automatically determining an appropriate set of tax rules to apply as a function of the customer location information, the contract characteristics, and the contract type. See specification at page 9, paragraph no. 55 and Figure 4. The method also includes calculating a tax amount based on the contract characteristics, the contract type, and the set of tax rules. See specification at page 9, paragraph no. 56 and Figure 4. The method further includes selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules. See specification at page 10, paragraph no. 59 and Figure 4. The method further includes generating an invoice for the tax amount. See specification at page 10, paragraph no. 61 and Figure 4. The method also includes performing the above steps using a computer program. See specification at page 9, paragraph no. 54, and Figures 2 and 4.

The embodiment recited in independent claim 49 is directed to a computer based method for automatically determining taxes for a contract for equipment. See specification at page 3, paragraph no. 12, page 4, paragraph no. 17, page 9, paragraph no. 54 and Figures 2 and 4. The method includes establishing a set of contract characteristics. See specification at page 9, paragraph no. 54 and Figure 4. The method also includes establishing customer location information. See specification at page 9, paragraph no. 54 and Figure 4. The method further includes determining a contract type based on the contract characteristics. See specification at page 9, paragraph no. 55, page 10, paragraph 57, and Figure 4. The method further includes automatically determining an appropriate set of tax rules to apply as a function of the customer location information, the contract characteristics, and the contract type. See specification at page 9, paragraph no. 55 and Figure 4. The method also includes calculating a tax amount based on the contract characteristics, the contract type, and the set of tax rules. See specification at page 9, paragraph no. 56 and Figure 4. The method further includes selecting a paying party from a group of paying parties, including a dealer, a financing company, and the customer, to pay the tax amount, based on the set of tax rules determined as a function of the customer location information, the contract characteristics, and the contract type. See specification at page 10, paragraph no. 59 and Figure 4. The method also includes performing the above steps using a computer program. See specification at page 9, paragraph no. 54 and Figures 2 and 4.

**Grounds of Rejection**

Claims 1-7, 9-23, 48, and 49 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over U.S. Patent No. 6,067,531 to Hoyt et al. ("Hoyt") in view of U.S. Patent No. 6,298,333 to Manzi et al. ("Manzi") and U.S. Patent No. 5,724,523 to Longfield ("Longfield").

**Argument**

**The rejection of claims 1-7, 9-22, and 48 under 35 U.S.C. § 103(a) as being unpatentable over Hoyt in view of Manzi and Longfield should be withdrawn**

The Examiner rejected claims 1-7, 9-22, and 48 under 35 U.S.C. § 103(a) as being unpatentable over Hoyt in view of Manzi and Longfield. A *prima facie* case of obviousness requires that the prior art references, when combined, must teach or suggest every aspect of the claims. *In re Vaeck*, 947 F.2d 488, 20 USPQ2d 1438 (Fed. Cir. 1991); see also M.P.E.P. § 2143. The Board should reverse this rejection because Hoyt, Manzi and Longfield, either alone or in combination, do not teach every element of claims 1-7, 9-23, 48, and 49.

Appellant respectfully asserts that none of Hoyt, Manzi, and Longfield, either alone or in any combination, disclose or suggest each and every element as set forth in the claims. For example, with respect to independent claim 1, none of Hoyt, Manzi, and Longfield, disclose or suggest, among other aspects, “[a] computer based method for automatically determining taxes for a contract for equipment, including . . . selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules.”

The Office Action concedes that neither Hoyt nor Manzi, or a combination thereof, disclose the above recited element. Specifically, the Office Action states: “the above combination [of Hoyt and Manzi] appear silent regarding the feature of selecting a paying party from a group of paying parties to pay the tax amount as a function of the set rules.” Office Action at page 3. Nevertheless, the Office Action contends that

“Longfield discloses plural paying parties, namely an authorized preparer or an authorized financial institution,” adding that “depending upon a given set of rules which are established in advanced, selecting one to be the payor.” Office Action at page 3. Appellant submits that the Office Action mischaracterizes Longfield.

Longfield discloses “an electronic data processing system for preparation of electronically filed tax returns and authorization and payments of refunds based on the data supplied in those returns.” Longfield, Abstract. Longfield further discloses that “[a]t the same time as the electronic tax return is created a loan application is processed to create an electronic deposit/loan account for the tax filer at an authorized credit union.” Longfield, Abstract. Longfield adds that “[t]he tax filer can receive a loan or use the tax refund as collateral for a secured credit card,” suggesting that the “maximum authorized amount of refund anticipation loan is processed by determining whether or not payment is to be made through an authorized preparer 90 or directly by the authorized financial institution 100.” Longfield, Abstract, and col. 3, ll. 41-45. In other words, Longfield discloses making tax refunds available to tax filers in the form of a loan or a secured credit card. The “paying parties, namely an authorized preparer or an authorized financial institution” disclosed in Longfield are not parties paying taxes to the IRS. Rather, these parties grant loans to taxpayers anticipating a refund. Indeed, nowhere does Longfield disclose a payor paying taxes to the IRS.

The Office Action insists that Longfield discloses “the selecting of a payor,” and that Manzi discloses rules applied to determine taxes on equipments, citing IRS Pub 1345. Office Action at page 5. Once again the Office Action confuses a taxpayer (or tax filer) paying taxes to the IRS with a taxpayer receiving a tax refund from the IRS.

Independent claim 1 recites "selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules." That is, selecting a payer to pay taxes to the IRS, not to receive a tax refund. The Office Action essentially equates receiving a tax refund with paying taxes. These two events, however, are directly opposed. Longfield discloses granting a loan or credit based on the taxpayer's tax refund, not paying taxes to the IRS. As is well known, a person or party paying taxes does not receive a refund. Thus, as Longfield discloses receiving a refund, it cannot teach paying taxes. The IRS publication the Office Action relies on dictates rules that financial institutions providing refund anticipation loans should abide by. It does not provide rules on selecting a paying party from a group of paying parties, to pay the tax amount, as required by claim 1.

In addition, Longfield does not disclose that the selection of a party to pay the refund loan is made as a "function of the set of tax rules." Claim 1 requires "selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules." (emphasis added). Disclosing selection of a "paying" party who provides a loan based on an anticipated tax refund and who must abide by a given set of rules does not constitute "selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules," as recited in claim 1. The Examiner appears to be interpreting "the set of tax rules" as any rule that designates a party to provide a loan to another. However, this interpretation vitiates the modifier "tax" in the term "tax rules." For example, IRS Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, which the Examiner relies on, provides that "[a] Refund Anticipation Loan [(‘RAL’)] is money borrowed by a taxpayer that is based

on a taxpayer's anticipated income tax refund. The IRS has no involvement in RALs. A RAL is a contract between the taxpayer and the lender." IRS Pub 1345 at page 54. See *also id.* at page 44. In other words, the requirements for RALs are not tax rules.

The Office Action contends that "Longfield provides a teaching for selecting payors based upon a set of tax rules, the tax rules setting forth the requirements allowing a preparer to be considered authorized or not." Office Action at page 5. However, these requirements do not constitute tax rules. IRS Pub 1345 does not represent tax rules. It is a handbook for authorized IRS e-file providers of individual income tax returns and contains requirements these providers must follow. It does not contain tax rules for taxpayers. Accordingly, Appellant submits that Hoyt, Manzi, and Longfield, either alone, or in combination fail to render claim 1 obvious and requests reversal of the rejection against claim 1.

Claims 2-7, 9-22, and 48 each depend either directly or indirectly from independent claim 1, and each is therefore allowable for at least the same reasons stated above with respect to claim 1.

**The rejection of claim 23 under 35 U.S.C. § 103(a) as being unpatentable over Hoyt in view of Manzi and Longfield should be withdrawn**

The Examiner rejected independent claim 23 under 35 U.S.C. § 103(a) as being unpatentable over Hoyt in view of Manzi and Longfield. A *prima facie* case of obviousness requires that the prior art references, when combined, must teach or suggest every aspect of the claims. *In re Vaeck*, 947 F.2d 488, 20 USPQ2d 1438 (Fed. Cir. 1991); see *also* M.P.E.P. § 2143. The Board should reverse this rejection because



Hoyt, Manzi and Longfield, either alone or in combination, do not teach every element of claim 23.

Similar to the arguments fully set forth above, Appellant submit that, Hoyt, Manzi, and Longfield, either alone, or in combination fail to disclose or suggest "selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules," as recited in independent claim 23. The Office Action agrees that Hoyt and Manzi, either alone or in combination fail to disclose the above recited recitation. See Office Action at page 3. As noted above, the "paying parties, namely an authorized preparer or an authorized financial institution" disclosed in Longfield are not parties paying taxes to the IRS. Rather, these parties grant loans to taxpayers anticipating a refund. Nowhere does Longfield disclose a payor paying taxes to the IRS. As also noted above, Longfield fails to disclose or suggest that the selection of a party to pay the refund loan is made as a "function of the set of tax rules," as required by claim 23. Thus, Appellant requests reversal of the rejection against claim 23.

**The rejection of claim 49 under 35 U.S.C. § 103(a) as being unpatentable over Hoyt in view of Manzi and Longfield should be withdrawn**

The Examiner rejected independent claim 49 under 35 U.S.C. § 103(a) as being unpatentable over Hoyt in view of Manzi and Longfield. A *prima facie* case of obviousness requires that the prior art references, when combined, must teach or suggest every aspect of the claims. *In re Vaeck*, 947 F.2d 488, 20 USPQ2d 1438 (Fed. Cir. 1991); see also M.P.E.P. § 2143. The Board should reverse this rejection because

Hoyt, Manzi and Longfield, either alone or in combination, fail to teach each and every aspect of independent claim 49.

As fully presented above, neither Hoyt, Manzi, nor Longfield, alone, or in combination disclose, among other things, "selecting a paying party from a group of paying parties including a dealer, a financing company, and the customer, to pay the tax amount, based on the set of tax rules determined as a function of the customer location information, the contract characteristics, and the contract type," as recited in independent claim 49. As noted above with respect to claim 1, Longfield discloses an "an electronic data processing system for preparation of electronically filed tax returns and authorization and payments of refunds based on the data supplied in those returns," adding that [a]t the same time as the electronic tax return is created a loan application is processed to create an electronic deposit/loan account for the tax filer at an authorized credit union. Longfield, Abstract. Apparently, the Office Action confuses a taxpayer (or tax filer) paying taxes to the IRS with a taxpayer receiving a tax refund from the IRS. Independent claim 49 recites, among other things, "selecting a paying party from a group of paying parties . . . to pay the tax amount." In other words, selecting a payer to pay taxes to the IRS, not to receive a tax refund. As fully presented above, the Office Action essentially equates receiving a tax refund with paying taxes, and as is well known, these two events are directly opposed. A person or party paying taxes does not receive a refund. Accordingly, Appellant requests reversal of the obviousness rejection against claim 49.

**Conclusion**



For the reasons given above, pending claims 1-7, 9-23, 48, and 49 are allowable, and reversal of the Examiner's rejection is respectfully requested.

To the extent any extension of time under 37 C.F.R. § 1.136 is required to obtain entry of this Appeal Brief, such extension is hereby respectfully requested. If there are any fees due under 37 C.F.R. §§ 1.16 or 1.17 which are not enclosed herewith, including any fees required for an extension of time under 37 C.F.R. § 1.136, please charge such fees to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,  
GARRETT & DUNNER, L.L.P.

Dated: April 27, 2007

By:    
Panyin A. Hughes  
Reg. No. 55,288

**Claims Appendix to Appeal Brief Under Rule 41.37(c)(1)(viii)**

1. (Previously Presented) A computer based method for automatically determining taxes for a contract for equipment, including the steps of:

- establishing a set of contract characteristics;
- establishing customer location information;
- determining a contract type based on the contract characteristics;
- automatically determining an appropriate set of tax rules to apply as a function of the customer location information, the contract characteristics, and the contract type;
- calculating a tax amount based on the contract characteristics, the contract type, and the set of tax rules; and
- selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules;

wherein the above steps are performed using a computer program.

2. (Original) A computer based method, as set forth in claim 1, wherein the contract type is one of a lease and a financing contract.

3. (Original) A computer based method, as set forth in claim 1, wherein the contract type is one of an operating lease, a true lease, a finance option lease, a finance lease purchase with mandatory final payment, a government lease purchase and an installment sale.

4. (Original) A computer based method, as set forth in claim 1, wherein the set of tax rules include state and local tax rules.

5. (Original) A computer based method, as set forth in claim 4, wherein the set of state and local tax rules include special state and/or local rulings.

6. (Original) A computer based method, as set forth in claim 5, wherein the special state and/or local rulings are a function of a power output of the equipment.

7. (Original) A computer based method, as set forth in claim 5, wherein the special state and local tax rules are a function of the equipment.

8. (Cancelled)

9. (Previously Presented) A computer based method, as set forth in claim 1, wherein the group of paying parties includes one of a dealer, a financing company and a customer.

10. (Previously Presented) A computer based method, as set forth in claim 1, including the step of determining how the tax amount is to be paid based on the determined contract type.

11. (Original) A computer based method, as set forth in claim 10, wherein the tax amount is to be paid up front or in a series of payments.

12. (Original) A computer based method, as set forth in claim 1, wherein the set of tax rules includes maximum tax and double tax rules.

13. (Original) A computer based method, as set forth in claim 1, including the step of automatically generating an invoice for the tax amount.

14. (Original) A computer based method, as set forth in claim 1, wherein the contract characteristics include a product family and a model number for the equipment.

15. (Original) A computer based method, as set forth in claim 1, wherein the tax amount includes at least one of a sales tax, a use tax, a rental tax, a maximum tax value and a personal property tax.

16. (Previously Presented) A computer based method, as set forth in claim 1, wherein the customer location information includes a zip code.

17. (Original) A computer based method, as set forth in claim 1, wherein the set of contract characteristics includes a residual amount due at end of contract.

18. (Original) A computer based method, as set forth in claim 1, wherein the set of contract characteristics includes a purchase price of the equipment.

19. (Original) A computer based method, as set forth in claim 1, wherein the set of contract characteristics includes a type of purchase option.

20. (Original) A computer based method, as set forth in claim 19, wherein the type of purchase option is one of fair market value, CMV, a bargained price, and none.

21. (Original) A computer based method, as set forth in claim 1, wherein the set of contract characteristics include a mandatory final payment.

22. (Original) A computer based method, as set forth in claim 1, wherein the set of contract characteristics include a trade-in.

23. (Previously Presented) A computer based method for automatically determining taxes for a contract for equipment, including the steps of:

- establishing a set of contract characteristics;
- establishing customer location information;
- determining, a contract type based on the contract characteristics;
- automatically determining an appropriate set of tax rules to apply as a function of the customer location information, the contract characteristics, and the contract type;
- calculating a tax amount based on the contract characteristics, the contract type, and the set of tax rules;
- selecting a paying party from a group of paying parties, to pay the tax amount, as a function of the set of tax rules; and
- generating an invoice for the tax amount;

wherein the above steps are performed using a computer program.



24 - 47. (Withdrawn)

48. (Previously Presented) A computer based method, as set forth in claim 1, wherein the tax amount is a function of a power output of the equipment.

49. (Previously Presented) A computer based method for automatically determining taxes for a contract for equipment, including the steps of:

- establishing a set of contract characteristics;
- establishing a customer location information;
- determining a contract type based on the contract characteristics;
- automatically determining an appropriate set of tax rules to apply as a function of the customer location information, the contract characteristics, and the contract type;
- calculating a tax amount based on the contract characteristics, the contract type, and the set of tax rules; and
- selecting a paying party from a group of paying parties including a dealer, a financing company, and the customer, to pay the tax amount, based on the set of tax rules determined as a function of the customer location information, the contract characteristics, and the contract type;

wherein the above steps are performed using a computer program.

**Evidence Appendix**

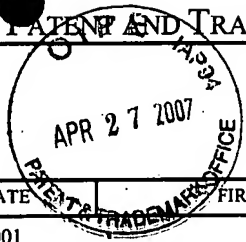
None.

**Related Proceedings Appendix**

None.



# UNITED STATES PATENT AND TRADEMARK OFFICE



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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/016,385	10/26/2001	William E. Taylor	01-328	4949

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WASHINGTON, DC 20001-4413

EXAMINER

ART UNIT PAPER NUMBER

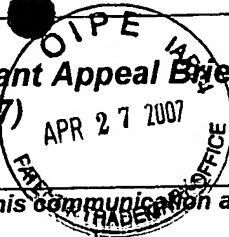
DATE MAILED: 03/29/2007

Please find below and/or attached an Office communication concerning this application or proceeding.

Docketed 4-2-07 Attorney DWH/CPI/PXH/CHW  
Case 8350, 1328  
Due Date 4-29-07 w/extension  
Action Keep  
By PMH

1005 4/2/07

**Notification of Non-Compliant Appeal Brief**  
**(37 CFR 41.37)**



Application No.

10/016,385

Applicant(s)

TAYLOR, WILLIAM E.

Examiner

Joseph A. Fischetti

Art Unit

3627

--The MAILING DATE of this communication appears on the cover sheet with the correspondence address--

The Appeal Brief filed on 11 October 2006 is defective for failure to comply with one or more provisions of 37 CFR 41.37.

To avoid dismissal of the appeal, applicant must file an amended brief or other appropriate correction (see MPEP 1205.03) within **ONE MONTH** or **THIRTY DAYS** from the mailing date of this Notification, whichever is longer.  
**EXTENSIONS OF THIS TIME PERIOD MAY BE GRANTED UNDER 37 CFR 1.136.**

1. ☐ The brief does not contain the items required under 37 CFR 41.37(c), or the items are not under the proper heading or in the proper order.
2. ☐ The brief does not contain a statement of the status of all claims, (e.g., rejected, allowed, withdrawn, objected to, canceled), or does not identify the appealed claims (37 CFR 41.37(c)(1)(iii)).
3. ☐ At least one amendment has been filed subsequent to the final rejection, and the brief does not contain a statement of the status of each such amendment (37 CFR 41.37(c)(1)(iv)).
4. ☐ (a) The brief does not contain a concise explanation of the subject matter defined in each of the independent claims involved in the appeal, referring to the specification by page and line number and to the drawings, if any, by reference characters; and/or (b) the brief fails to: (1) identify, for each independent claim involved in the appeal and for each dependent claim argued separately, every means plus function and step plus function under 35 U.S.C. 112, sixth paragraph, and/or (2) set forth the structure, material, or acts described in the specification as corresponding to each claimed function with reference to the specification by page and line number, and to the drawings, if any, by reference characters (37 CFR 41.37(c)(1)(v)).
5. ☐ The brief does not contain a concise statement of each ground of rejection presented for review (37 CFR 41.37(c)(1)(vi)).
6. ☐ The brief does not present an argument under a separate heading for each ground of rejection on appeal (37 CFR 41.37(c)(1)(vii)).
7. ☐ The brief does not contain a correct copy of the appealed claims as an appendix thereto (37 CFR 41.37(c)(1)(viii)).
8. ☐ The brief does not contain copies of the evidence submitted under 37 CFR 1.130, 1.131, or 1.132 or of any other evidence entered by the examiner and **relied upon by appellant in the appeal**, along with a statement setting forth where in the record that evidence was entered by the examiner, as an appendix thereto (37 CFR 41.37(c)(1)(ix)).
9. ☐ The brief does not contain copies of the decisions rendered by a court or the Board in the proceeding identified in the Related Appeals and Interferences section of the brief as an appendix thereto (37 CFR 41.37(c)(1)(x)).
10. ☒ Other (including any explanation in support of the above items):

On page 14, the arguments directed to claims 2-7, 9-22, and 48 require a separate subheading.

Joseph A. Fischetti  
Primary Examiner  
Art Unit: 3627